

Repeal Section 30463 of the Revenue and Taxation Code to delete an obsolete code section.

Source: Legal Division

Under current law, Section 30463 of the Revenue and Taxation Code (as added by Chapter 1472, Statutes of 1967) contains language to appropriate cigarette tax revenues imposed pursuant to Article 3 (commencing with Section 30131) of Chapter 2 (as added by Chapter 963, Statutes of 1967). However, Section 30463 became obsolete when Article 3 was repealed by Chapter 454, Statutes of 1982.

The current Article 3 (commencing with Section 30131), as added through Proposition 10 on the November 1998 ballot, imposes a tax on cigarette and tobacco products, the funds of which are dedicated to early childhood development programs. The appropriation of this portion of the excise taxes imposed on cigarettes and tobacco products is contained in Section 30131.3.

This proposal would simply repeal Section 30463, which pertains to an obsolete disposition of cigarette tax revenues, and thereby avoid any conflict with the current Article 3 (commencing with Section 30131) as added by Proposition 10 in 1998.

Section 30463 of the Revenue and Taxation Code is repealed:

~~—30463. There is hereby appropriated from the Cigarette Tax Fund an amount equal to seventy percent (70%) of the money in the fund which is derived from the tax imposed pursuant to Article 3 (commencing with Section 30131) of Chapter 2 of this part, such money to be allocated by the Controller on or before December 15, 1967, to each city, city and county, and county in this state in the proportion that sales tax revenues transmitted pursuant to Part 1.5 (commencing with Section 7200) of this division to each such city, city and county and in the unincorporated territory of a county bears to the total of such revenue in the state.~~

~~—The appropriation and allocations specified by this section are in addition to the allocations specified in subdivision (e) of Section 30462. The money allocated pursuant to this section shall be used for the purposes set forth in Section 151 of Chapter 963 of the Statutes of the 1967 Regular Session of the Legislature.~~